

2012 PATS/ATS Testing Draft 11/29/2012

The following 7 scenarios are required for 2012 testing. The NACTP test scenarios were used as much as possible.

***Important-Before submitting test scenarios
please email the efile helpdesk at
Efile.Helpdesk@maine.gov to obtain your test ssn
series.**

Maine test #1 (Based on NACTP test #2)

Taxpayer:

Single Parent

111 Desperate Way

Naples, ME 04055

DOB: 4/15/1972

Filing Status: HH

Standard Deduction

Exemptions: 2

Childcare expenses \$1,200 ELIGIBLE FOR EIC

Dependent: Livewith Parent SSN: 600-00-1012 DOB:12/30/2003

Maine Forms: 1040ME, Schedule A, Schedule CP

Federal Forms: 1040, 2441, Schedule EIC, 8812

W2: Wages \$20,000, Federal withholding \$3,600, State withholding \$364

Federal Child Care Credit from 2441 \$373

Federal EIC \$2700

Federal Additional Child tax credit from 8812 \$1000

1040ME

Line 14 FAGI \$20,000

Line 16 MAGI \$20,000

Line 19 TAXABLE INC \$5,600

Line 20 TAX \$111

Line 24 TAX CREDITS \$113

Line 27a WITHHOLDING \$364

Line 27d CCC \$93.00

Line 28 OVERPAID \$457

Line 30 USE TAX \$5

Line 31 VOLUNTARY CONTRIB \$80

Line 33b REFUND 372
CREATE Direct Deposit Refund
Line 34c ROUTING NUMBER 011200608
Line 34d BANK ACCT NUMBER 12390487
Line 34e TYPE ACCT checking
Schedule CP
Line 2ME CHILDRENS TRUST \$5
Line 8 Maine Public Library Fund \$5
Line 11 VEHICLE PASS \$70
Line 12TOTAL CONTRIB \$80

Childcare Worksheet

Tiny Tots

Line 1 TOTAL EXPENSES FROM FEDERAL 2441 \$1,200
Line 1a REGULAR EXPENSES \$1200
Line 2 AMT FROM FEDERAL \$373
Line 2a REGULAR \$373
Line 3 MAINE CREDIT REGULAR \$93
Line 4 TOTAL LINE 3a & 3b \$93
Line 5 TOTAL \$93
Line 6 TOTAL \$0

Schedule A

Line 6 EARNED INCOME CREDIT Federal $\$2700 \times .05 = \135
Line 19 TOTAL \$135
Line 20 TAX \$113
Line 21 ALLOWABLE CREDIT \$113

Maine test #2 (Based on NACTP test #)

Taxpayer:

Passed Away

111 Main St

Augusta, ME 04330

DOB: 01/10/1938 (Senior Citizen)

DOD: 10/15/2012

Spouse:

Investor Widow (Blind)

DOB: 5/1/1939 (Senior Citizen)

Filing Status: MJ

Standard Deduction plus Over 65 for both spouses and 1 spouse blind

Exemptions: 2

Maine Forms: 1040ME, Schedule 1, Pension Deduction Wksht

Federal Forms: 1040, Schedule B, Schedule D

Social Security Benefits \$12,800 Taxable at \$10,880,

1099R Pension income \$24,000 Federal withholding \$3,000 Dividend Income (Fed Sch B) \$10,500

Federal withholding \$500

Capital Gains Fed Sch D) \$9500

Total FAGI \$54,880

1040ME

Line 14 FAGI \$54,880

Line 15 INCOME MOD -\$ 17,080

Line 16 MAGI \$37,800

Line 19 TAXABLE INC \$16,750

Line 20 TAX \$499

Line 29 UNDERPAID \$499

Line 34a TAX DUE \$499

Line 34c TOTAL AMT DUE \$499

Pension Deduc. Worksheet

Line 1 TAXPAYER ELIGIBLE PENSION INC \$15,000

Line 1 SPOUSE ELIGIBLE PENSION INC \$9,000

Line 3 TAXPAYER SOC SEC BEN \$7,000

Line 3 SPOUSE SOC SEC BEN \$5,800

Line 4 SPOUSE \$200

Line 5 SPOUSE \$200

Line 6 TAXPAYER \$6000

Line 7 TAXPAYER \$6000

Line 7 SPOUSE \$200

Line 8 TAXPAYER TOTAL \$6,000

Line 8 SPOUSE TOTAL \$200

Schedule 1&2

Line 2c SOCIAL SECURITY BEN INCL IN FAGI \$10,880

Line 2d PENSION DEDUCTION \$6,200

Line 2i TOTAL SUBTRACTIONS \$17,080

Line 3 NET MODIFICATION -\$17,080

Maine test #3 (Based on NACTP test #8)

Taxpayer:

Baby Sitter

222 Nursery Lane

Waterville, ME 04901

DOB: 10/21/1956

Filing Status: QW Spouse died in 2010

Exemptions 2

Federal Itemized Deduction Total \$14,255

Federal Sch A Line 6 real estate taxes \$1,257

Line 7 New motor vehicle taxes \$2,300

Line 10 Mtg interest \$3,388

Line 16 Gifts \$2,250

Line 17 Donations \$4,600

Childcare expenses \$5,000 ELIGIBLE FOR EIC

Dependent: John Doe SSN: 600-00-2008 DOB:3/19/2002

Maine Forms: 1040ME, Schedule A, Childcare Credit Wrksht, Schedule 2,

Federal Forms: 1040, Schedule A, Schedule C, Schedule SE, 2441, Schedule EIC, 8812, 8829, 4562, 8283,

W2: Wages \$13,200, Federal withholding \$1,200, State withholding \$460

Business Income (Fed Sch C) \$12,957

One half of self-employment tax subtraction from Schedule SE \$915

Total FAGI \$ 25,252

Federal Child Care Credit \$383

Federal EIC \$1,869

Federal Additional Child Tax Credit from 8812 \$1,000

Federal Self Employment Tax from Schedule SE \$1,591

1040ME

Line 14 FAGI \$25,242

Line 16 MAGI \$25,242

Line 17 ITEMIZED DED \$13,795

Line 19 TAXABLE INC \$5,747

Line 20 TAX \$115

Line 24 TAX CREDITS \$93

Line 26 NET TAX \$22

Line 27b WITHHOLDING \$460

Line 27d REFUNDABLE CC CREDIT \$144

Line 29 OVERPAID \$582

Line 30 USE TAX \$23

Line 33a CREDIT TO 2013 EST TAX \$400

Line 33b REFUND \$159

Childcare Worksheet

Tiny Tot's 1234567

Line 1 TOTAL EXPENSES FROM FEDERAL 2441 \$5,000

Line 1a REGULAR EXPENSES \$1500

Line 1b QUALITY EXPENSES \$3500

Line 2 AMT FROM FEDERAL \$338

Line 2a REGULAR \$101

Line 2b QUALITY 237

Line 3a MAINE CREDIT REGULAR \$25

Line 3b MAINE CREDIT QUALITY \$119

Line 4 TOTAL LINES 3a & 3b \$144

Line 5 TOTAL \$144

Schedule A

Line 7 EARNED INCOME CREDIT Federal $\$1,869 \times .05 = \93

Line 19 TOTAL CREDITS \$93

Line 20 TAX \$115

Line 21 ALLOWABLE CREDIT \$93

Schedule 1&2

Line 4 TOTAL ITEMIZED FROM FED \$14,255 Line 7 TOTAL STATE ITEMIZED \$13,795

Line 5a STATE INCOME TAX PAID \$460.00

Line 7 TOTAL STATE ITEMIZED \$13,795

Maine test #4 (Based on NACTP test #7)

Taxpayer:

Rental Investor

21 Coldstone Rd

Waterville, ME 04901

SSN: 600-00-1007

DOB: 10/21/1954

Spouse:

Lucky Gambler

DOB: 5/1/1958

Filing Status: MJ

Standard Deduction

Exemptions 8

ELIGIBLE FOR EIC

Dependents:

Slot Machine SSN: 600-00-2007 Elig for child tax credit: X

Black Jack SSN: 600-00-3007 Elig for child tax credit: X

Poker Table SSN: 600-00-4007 Elig for child tax credit: X

Horse Racing SSN: 600-00-5007 Elig for child tax credit: X

Sports Book SSN: 600-00-6007

Bingo Hall SSN: 600-00-7007

Maine Forms: 1040ME, Schedule A, Schedule 1,

Federal Forms: 1040, W2 (1), 1099R (1), W2G (1), Schedule E pg 1 (2), Schedule E pg 2 (1), 5329, Schedule EIC, 9912, 8582, 8867, 4562, 8812

W2: Wages \$3,500, Federal withholding \$800, State withholding \$150, MSRS 1,500

IRA Distributions: \$12,200

Other Income (Gambling): 16,500 Federal withholding \$2,000, State withholding \$50

Total FAGI \$32,200

Federal addtl tax on IRAs \$1000

Federal EIC \$1,586

Federal Additional Child Tax Credit from 8812 \$75

1040ME

Line 14 FAGI \$32,200

Line 15 INCOME MODIFICATIONS \$1,500

Line 16 MAGI \$33,700

Line 19 TAXABLE INC \$-1000

Line 20 TAX \$0

Line 21 TAX ADDITIONS \$75

Line 22 LOW INCOME TAX CREDIT \$75

Line 26 NET TAX \$0

Line 27a WITHHOLDING \$200

Line 28 OVERPAID \$200

Line 31 USE TAX \$16

Line 33 NET OVERPAYMENT \$184
Line 34b REFUND \$184

Schedule A

Line 2 EARLY DIST FROM QUAL IRA \$1,000 X .075 = \$ 75
Line 7 EARNED INCOME CREDIT Federal \$1,586 X . = \$79
Line 19 TOTAL \$79
Line 20 TAX \$0
Line 21 ALLOWABLE CREDIT \$0

Schedule 1&2

Line 1c Maine Public Employees Retire \$1,500
Line 1i Total additions \$1,500
Line 3 Net Mod \$1,500

Maine test #5 (Based on NACTP test #5)

Taxpayer:
Traveling Salesman
47 Spring St
Gardiner, ME 04345
DOB: 10/21/1954

Spouse:
Misses Farmer
DOB: 09/23/1962

Filing Status: MJ
Exemptions 5
Federal Itemized Deduction Total \$41,743
Federal Sch A Line 5 State taxes \$5,000
Line 6 real estate taxes \$4,000
Line 10 Mtg interest \$15,450
Line 16 Gifts \$5,000
Line 21 Employee Bus Exp (from form 2106) \$13,170
Line 22 Tax prep fees \$543
Line 26 \$1,420
Line 27 Total Misc Deduc. \$12,293

Maine Forms: 1040ME, Schedules 1&2, Schedule A
Federal Forms: 1040, Schedule A, Schedule F, Schedule SE, Form 8812, Form 8863, Form 2106
Wages \$50,565 Federal withholding 4,200 State withholding \$1,800
Farm Income Schedule F \$22,000
One-half of self-employment tax subtraction \$1,554
Total FAGI: \$71,011
Education credits from form 8863 \$1,078
Self-employment tax from Schedule SE \$2,702
Estimate Payments \$400
Additional child tax credit from Form 8812 \$1,000

American Opportunity credit from Form 8863 \$1,000

1040ME

Line 14 FAGI \$71,011

Line 15 INC MOD \$14,875

Line 16 MAGI \$85,886

Line 17 ITEMIZED DED \$38,168

Line 19 TAXABLE INC \$33,468

Line 20 TAX \$1,578

Line 24 TAX CREDITS \$1,433

Line 26 NET TAX \$145

Line 27a TAX WITHHELD \$1,800

Line 27b EST. TAX PAYMENT \$200

Line 28 TAX OVERPAID \$1,855

Schedule 1&2

Line 1c MAINE PUBLIC RETIREMENT \$12,575

Line 1f BONUS DEPRECIATION ADD BACK \$2,300

Line 1i TOTAL ADD \$14,875

Line 3 NET MOD \$14,875

Line 4 TOTAL ITEMIZED FROM FED \$41,743

Line 5a STATE TAXES ADD BACK \$5,000

Line 5b DEDUCTIBLE COST \$1,325

Line 5d PASS-THROUGH ENTITY \$3,000

Line 6 MAINE TAXABLE COST \$5,750

Line 7 TOTAL STATE ITEMIZED \$38,168

Schedule A

Line 8 MAINE SEED CAPITAL \$225

Line 9 EDUCATIONAL CREDIT \$373

Line 10 MAINE CAPITAL INVESTMENT \$230

Line 11 RESEARCH EXPENSE \$110

Line 12 RESEARCH SUPER CREDIT \$451

Line 13 HIGH TECHNOLOGY \$44

Line 19 Total Credits \$1,433

Line 21 Allowable credits \$1433

Seed Capital Investment Credit Worksheet

Line 3 INVESTMENT CREDIT 2011 400 x .25 \$100

Line 4 INVESTMENT CREDIT 2012 500 x .25 \$125

Line 7 CREDIT AVAILABLE \$225

Line 8 1658 x .50 \$829

Line 9 Credit \$225

Credit for Education Individuals Worksheet

EMPLOYER ELIGIBLE LOAN PAYMENTS, Yes

EMPLOYER NAME, State of Maine EIN 11-1227084

Line 1 MONTHLY LOAN PAYMENT \$214

Line 2 LESSER OF PAYMENTS DUE vs. PAYMENTS MADE \$2,568

Line 3 \$214
Line 4 NUMBER OF MONTHS LOAN PAYMENTS WERE MADE 12
Line 5 LINE 3 x LINE 4 \$2,568
Line 6 AMOUNT ON LINE 5 PAID BY EMPLOYER \$ 1,284
Line 7 SUBTRACT LINE 6 FROM LINE 5 \$1,284
Line 8a CREDIT HOURS AFTER 2007 34
Line 8b TOTAL CREDIT HOURS 128
Line 10 CARRY FORWARD CREDIT \$26
Line 11 TOTAL CREDIT \$373

Maine Capital Investment Credit Worksheet
PASS-THROUGH NAME, Bakery EIN 20-4893001, PERCENTAGE 100%
Line 1 Depreciation \$2, 300
Line 2 AMOUNT ON LINE 1 FOR MAINE PROPERTY \$2,300
Line 5 TOTAL \$230

Research Expense Tax Credit Worksheet
PASS-THROUGH NAME, Bakery EIN 20-4893001, PERCENTAGE 100%
Line 1 RESEARCH PAYMENTS \$1,300
Line 3 QUALIFIED RESEACH EXPENSE 1,445
Line 4 BASE AMOUNT \$1,200
Line 8 TOTAL CREDIT \$110

Super Research Credit Worksheet
PASS-THROUGH NAME, Bakery EIN 20-4893001, PERCENTAGE 100%
Line 1 QUALIFIED MAINE EXPENSES \$2,300
Line 2 BASE AMOUNT \$1,800
Line 5 TOTAL CREDIT \$500
Line 6 TAX AFTER OTHER CREDITS \$901
Line 10 TOTAL CREDIT \$451

High Technology Credit Worksheet
PASS-THROUGH NAME, Bakery EIN 20-4893001
Line 1 CARRYFORWARD \$4,000
Line 2a INVESTMENT CREDIT BASE \$300
Line 3 LEASE PAYMENTS \$200
Line 4 TOTAL CREDITS \$4,500
Line 5 2012 TAX \$1,578
Line 6a 2011 TAX \$1,831
Line 6b 2011 CREDITS \$297
Line 7 \$44
Line 10 TOTAL CREDIT \$44

Maine test #6

Taxpayer:
Greg Smartie
3921 Longhill Station Rd
Williamsburg, VA 23188

DOB: 11/24/1971

Spouse:

Gail Smartie

DOB: 10/24/1971

Filing Status: MJ*

Exemptions: 3

Federal Itemized Deductions total \$21,916

Federal Sch A Line 5a State taxes \$4,525

Line 5b General sales tax \$2093

Line 10 Mtg interest \$5807

Line 16 Gifts \$650

Line 21 Employee Bus Exp (from form 2106) \$8841

File Maine return with filing status Single residency status part year-resident 2 exemptions

Maine Forms: 1040ME, Schedule 1, Schedule NRH, Worksheets A&B

Federal Forms: 1040, schedule A, Form 2106

W2: Gail Smartie Wages \$30,429, Federal withholding \$1,542, VA State withholding \$1,266 no ME withholding

W2: Greg Smartie Wages \$62,192 Federal withholding \$6,301, ME withholding \$467

Wages \$8,735

TOTAL FAGI \$92,621

1040ME

Line 14 FAGI \$62,192

Line 16 MAGI \$62,192

Line 17 ITEMIZED DEDUCT \$11,678

Line 18 EXEMPTION AMT \$4,764

Line 19 TAXABLE INC \$45,750

Line 20 TAX \$3202

Line 25 NONRES CREDIT \$2752

Line 26 NET TAX \$450

Line 28a WITHHOLDING \$467

Line 29 OVERPAID \$17

Line 33 NET OVERPAY \$17

Line 34b Refund \$17

Schedule 2

Line 4 \$21,916

Line 5a \$4,525

Line 7 total \$17,391

Worksheet A (Yourself)

Line 1 Greg Smartie

Line 1a SSN 600-00-3005

Line 1b DOB 06/24/1954

Line 1c OCCUPATION Construction

Line 2 VA
Line 3a VA
Line 4 51 days
Line 5 No
Line 8a No

Worksheet B

	Col A	Col D	Col E
Line 1 Wages	\$62,192	\$62, 192	\$8,735
Line 15 Total	\$62,192	\$62, 192	\$8,735

Schedule NRH

	Col A	Col B	Col C
Line 1a Wages	\$92,621	\$62,192	\$53,457
Line 1f Total Inc	\$92,621	\$62,192	\$53,457
Line 2 Ratio of Inc		.06715	.08595
Line 4 FAGI	\$92,621	\$62,192	\$53,457
Line 6 MAGI	\$92,621	\$62,192	\$53,457
Line Ratio of MAGI		.06715	.08595
Line 8 Deductions	\$17,391	\$11,678	
Line 9a Dep Exempt	\$2,850	\$1,914	
Line 9b Yourself		\$2,850	
Line 9c Total Exempt		\$4,764	
Line 10 Me Tax			\$3,202
Line 11 Nonres Credit			\$2,752

Maine test #7 (Base on NACTP test #3)

Taxpayer:
Retired Interest Earner
3 Main St
York, ME 03909
DOB: 4/15/1931

Filing Status: S
Standard Deduction
Exemptions: 1

Maine Forms: 1040ME, Schedule 1, Pension deduction worksheet
Federal Forms: 1040, Schedule B
1099R: Gross dist \$16,000, Taxable Interest \$3,100, SS benefits \$6,000, Dividends \$2,000
Total FAGI \$27,100

1040ME
Line 14 FAGI \$27,100
Line 15 INC MOD \$-10,800
Line 16 MAGI \$16,300
Line 17 STANDARD DEDUCTION OVER 65 \$7,400

Line 19 TAXABLE INC \$6,050
Line 20 TAX \$145
Line 28a WITHHOLDING \$0
Line 35a TAX DUE \$145
Line 35c TOTAL AMT DUE \$145
CREATE EFT PAYMENT \$145
ROUTING NUMBER 211274450
BANK ACCT NUMBER 30123456121314
TYPE ACCT checking
SETTLEMENT DATE 3-12-2013

Schedule 1 & 2

Line 1a BOND INCOME \$200
Line 1i TOTAL ADDITONS \$200
Line 2c SS INCOME \$6,000
Line 2d PEN INC. DED. \$5,000
Line 2l TOTAL SUBTRACTIONS \$11,000
Line 3 NET MODIFICATIONS -\$10,800

Pension Income Deduction Worksheet

Line 1 \$16,000
Line 3 \$8,000
Line 6 \$5,000
Line 7 \$5,000
Line 8 \$5,000